

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK**

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UNITED STATES OF AMERICA,

Plaintiff,

-against-

PACE CHESIR, NEW YORK STATE DEPT. OF  
TAXATION & FINANCE, and M.D. MORTON  
COLEMAN,

Defendants.  
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**MEMORANDUM & ORDER**

08-CV-2552 (ENV) (SMG)

**VITALIANO, D.J.**

Plaintiff United States of America filed a complaint against Pace Chesir, New York State Department of Taxation and Finance, and M.D. Morton Coleman on June 26, 2008. After defendants failed to appear or otherwise respond to the complaint, plaintiff moved for default judgment. On May 18, 2010, the Court granted plaintiff's motion for default judgment and referred the action to Chief Magistrate Judge Steven M. Gold to conduct an inquest.

Following a telephone conference and review of the relevant submissions, Judge Gold issued a Report and Recommendation ("R&R") on June 27, 2011, recommending that judgment be entered against Chesir in the amount of \$713,953.26, reflecting \$321,023.68 in unpaid assessed taxes and \$392,929.58 in penalties and interest. Judge Gold further recommended that plaintiff be awarded additional interest on the \$713,953.26, to be calculated at the interest rate provided in 26 U.S.C. § 6621, beginning from February 5, 2010 through the date of judgment. Finally, he recommended that plaintiff's applications for an order declaring its lien and an order of foreclosure and sale be granted. No objections to this R&R have been timely filed by any party.

In reviewing a report and recommendation, the court "may accept, reject, or modify, in

whole or in part, the findings and recommendations made by the magistrate judge.” 28 U.S.C. § 636(b)(1)(C). Moreover, in order to accept a magistrate judge’s report and recommendation where no timely objection has been made, the “court need only satisfy itself that there is no clear error on the face of the record.” Urena v. New York, 160 F. Supp.2d 606, 609-10 (S.D.N.Y. 2001) (quoting Nelson v. Smith, 618 F. Supp. 1186, 1189 (S.D.N.Y. 1985)).

After careful review of all the evidence in the record below, the Court finds Chief Magistrate Judge Gold’s R&R to be correct, comprehensive, well-reasoned, and free of any clear error. The Court, therefore, adopts the R&R in its entirety as the opinion of the Court. Accordingly, for the reasons stated in the R&R, the government is awarded \$321,023.68 in unpaid assessed taxes and \$392,929.58 in penalties and interest, for a total of \$713,953.26. Additionally, the government is awarded additional interest on the \$713,953.26, to be calculated by the Clerk of the Court at the § 6621 rate, beginning from February 5, 2010 through the date of judgment. Finally, the government’s applications for an order declaring its lien and an order of foreclosure and sale are granted. Proposed orders are to be submitted promptly for the Court’s consideration.

The Clerk is directed to enter Judgment and to close this case for administrative purposes.

**SO ORDERED.**

Dated: Brooklyn, New York  
July 20, 2011

s/ENV

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ERIC N. VITALIANO  
U.S.D.J.